

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No. 08-10591
)	
WILLIAM COLEMAN and)	Judge Sean F. Cox
DOLORES COLEMAN,)	
)	
Defendants.)	

ORDER

This matter is before the Court on the United States of America's motion for partial summary judgment (docket # 13). For the reasons stated below and at the motion hearing held on April 30, 2009, the motion is **GRANTED**.

On December 19, 2008, the United States filed a motion for partial summary judgment in the above-captioned matter, seeking judgment that William Coleman is liable to the United States for unpaid federal income taxes, penalties, and interest for the years 1991, 1992, 1993, 1994, and 1995, in the amount of \$526,072.12, plus interest and other statutory additions accruing from and after December 15, 2008. (Docket # 13.) In support of its motion, the United States set forth Internal Revenue Service Forms 4340 for the income tax years 1991, 1992, 1993, 1994, and 1995, and the Declaration of Internal Revenue Service Revenue Officer Advisor Melissa Echols, which together demonstrate that: (1) the IRS made assessments against Mr. Coleman for unpaid federal income taxes, penalties, and interest, for the years 1991, 1992, 1993, 1994, and 1995, (2) notices of each of these assessments, as well as demands for payment, were sent to Mr. Coleman, (3) Mr. Coleman failed to fully pay the assessments and statutory accruals,

and (4) as of December 15, 2008, the total assessed balance that remains due for the tax periods at issue is \$526,072.12. As such, the United States set forth a prima facie case of tax liability for the periods at issue. *See United States v. Noble*, 3 Fed. Appx. 331, 334 (6th Cir. 2001) (citing *Gentry v. United States*, 962 F.2d 555, 557 (6th Cir. 1992), and *United States v. Walton*, 909 F.2d 915, 918-19 (6th Cir. 1990)).

Mr. Coleman has not responded to the government's motion for partial summary judgment, and at the April 30, 2009, motion hearing, counsel for Mr. Coleman indicated that Mr. Coleman does not oppose the motion. The Court finds therefore, that the United States is entitled to summary judgment on its claim to reduce tax liabilities to judgment.

Conclusion

For the foregoing reasons, the United States of America's motion for partial summary judgment (docket # 13) is **GRANTED**. Judgment is entered in favor of the United States and against William Coleman for unpaid federal income tax liabilities for the years 1991, 1992, 1993, 1994, and 1995, in the amount of \$526,072.12, plus statutory additions accruing from December 15, 2008, and interest on the judgment at the rates provided under Section 6621 of the Internal Revenue Code, as specified in 28 USC § 1961.

Further, for reasons stated at the motion hearing, and for good cause shown, it is **ORDERED** that the deadline for discovery on the United States's foreclosure claim is extended to July 30, 2009, and the dispositive motions deadline is extended to August 31, 2009.

SO ORDERED.

s/Sean F. Cox
Sean F. Cox
United States District Judge

Dated: May 21, 2009

I hereby certify that a copy of the foregoing document was served upon counsel of record on May 21, 2009, by electronic and/or ordinary mail.

s/Jennifer Hernandez
Case Manager